

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA

v.

BILLY DARRYL FOYD

DOCKET NO.: 3:16-CR-200-MOC

FACTUAL BASIS

NOW COMES the United States of America, by and through Jill Westmoreland Rose, United States Attorney for the Western District of North Carolina, and hereby files this Factual Basis in support of the plea agreement filed simultaneously in this matter.

This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. This Factual Basis is not a statement of the defendant, and, at this time, the defendant may not have provided information to the United States about the offenses to which the defendant is pleading guilty, or the defendant's relevant conduct, if any.

By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea(s) that the defendant will tender pursuant to the plea agreement. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the *United States Sentencing Guidelines* or the appropriate sentence under 18 U.S.C. § 3553(a). The defendant agrees not to object to any fact set forth below being used by the Court or the United States Probation Office to determine the applicable advisory guideline range or the appropriate sentence under 18 U.S.C. § 3553(a) unless the defendant's right to object to such particular fact is explicitly reserved below. The parties' agreement does not preclude either party from hereafter presenting the Court with additional facts which do not contradict facts to which the parties have agreed not to object and which are relevant to the Court's guideline computations, to 18 U.S.C. § 3553 factors, or to the Court's overall sentencing decision.

1. The defendant, Billy Darryl Floyd, resided in Monroe, North Carolina.
2. Between October 2007 and September 2011, the defendant engaged in a series of actions with the intention of interfering with the assessment and collection of federal income taxes due to the Internal Revenue Service (IRS). These actions include multiple fraudulent submissions to the IRS and attempts to prevent the sale of IRS-seized real property.
3. On or about October 11, 2007, the defendant knowingly filed false Amended U.S. Individual Tax Returns, IRS Forms 1040X, for tax years 2000, 2001, and 2002, falsely stating that his tax liability was zero. On or about November 24, 2009, the defendant knowingly filed a false Amended U.S. Individual Tax Return, IRS Form 1040X, for tax year 1999, falsely stating

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that his tax liability was zero. On or about October 22, 2010, the defendant knowingly filed false Amended U.S. Individual Tax Returns, IRS Forms 1040X, for tax years 1999, 2000, 2001, 2002, and 2003, falsely stating that his tax liability was zero.

4. On or about August 31, 2010, the defendant interrupted the IRS sale of 6620 Waxhaw Highway, Mineral Springs, North Carolina. The defendant falsely told potential buyers that the sale was illegal and that any buyer would not receive good title to the property. The defendant also asked potential buyers for their name and threatened to sue any buyer of that property. Additionally, the defendant intimidated IRS employees by threatening to follow them to their vehicles following the attempted sale of that property. The sale could not proceed on August 31, 2010 due to the actions of the defendant.

5. On or about March 20, 2011, the defendant sent to the IRS five fictitious "Surety Bonds" which falsely purported to satisfy portions of his tax due and owing. On or about May 16, 2011, the defendant sent to the IRS a fictitious "Surety Bond" which falsely purported to satisfy a portion of his tax due and owing.

6. The actions of the defendant recounted above were in all respects voluntary, knowing, deliberate, and willful, and were not committed by mistake, accident, and/or other innocent reason.

JILL WESTMORELAND ROSE
UNITED STATES ATTORNEY



Gregory P. Bailey
Trial Attorney, U.S. Dept. of Justice, Tax Division

Defendant's Counsel's Signature and Acknowledgment

I have read this Factual Basis, the Bill of Indictment, and the plea agreement in this case, and have discussed them with the defendant. Based on those discussions, I am satisfied that the defendant understands the Factual Basis, the Bill of Indictment, and the plea agreement. I hereby certify that the defendant does not dispute this Factual Basis with the exception of those facts to which I have specifically reserved the right to object, and understands that it may be used for the purposes stated above.



Eben Rawls, Attorney for Defendant

DATED: 18 Nov 2017